

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Centerville-Abington Com Schs (8360)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$93,679	\$61,065	\$160,907	n/a	72%	164%
	11100 Regular Programs; Elementary	\$2,194,213	\$2,468,882	\$2,404,381	\$2,815,409	28%	14%	17%
	11200 Regular Programs; Middle/Junior High	\$623,073	\$757,947	\$755,958	\$806,265	29%	6%	7%
	11300 Regular Programs; High School	\$1,308,965	\$1,621,652	\$1,568,896	\$1,721,147	31%	6%	10%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$35,057	\$52,575	\$53,273	n/a	52%	1%
	11420 Vocational Education; Agriculture B	\$45,843	\$56,465	\$57,049	\$74,027	61%	31%	30%
	11450 Vocational Education; Consumer and Homemaking	\$46,728	\$37,559	\$41,039	\$48,023	3%	28%	17%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$0	\$1,250	n/a	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$2,085	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$18,182	\$0	\$0	\$0	-100%	n/a	n/a
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$77,495	\$151,984	\$101,966	n/a	32%	-33%
	12320 Physical Impairment; Multiple Disabilities	\$0	\$471	\$0	\$0	n/a	-100%	n/a
	12340 Physical Impairment; Hearing Impairment	\$0	\$25,634	\$4,634	\$36,208	n/a	41%	> 500%
	12350 Physical Impairment; Homebound	\$191	\$1,507	\$1,069	\$2,419	> 500%	60%	126%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$29,920	\$26,369	\$43,409	n/a	45%	65%
	12520 Culturally Different; Compensatory	\$10,854	\$3,921	\$3,518	\$4,321	-60%	10%	23%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$0	\$0	\$0	\$12,917	n/a	n/a	n/a
	12610 Learning Disability	\$0	\$17,419	\$0	\$114,561	n/a	> 500%	n/a
	12810 Special Education Preschool	\$0	\$43,966	\$76,806	\$39,651	n/a	-10%	-48%
	12900 Other Special Programs	\$0	\$1,191	\$3,866	\$681	n/a	-43%	-82%
	14100 Summer School Programs; Elementary	\$0	\$21,627	\$29,656	\$45,030	n/a	108%	52%
	14200 Summer School Programs; Middle/Junior High School	\$2,459	\$12,030	\$8,640	\$9,096	270%	-24%	5%
	14300 Summer School Programs; High School	\$25,496	\$51,719	\$44,190	\$58,943	131%	14%	33%
	16100 Remediation Testing	\$6,129	\$48,386	\$52,968	\$63,010	> 500%	30%	19%
	16200 Preventive Remediation	\$131,129	\$168,593	\$118,700	\$101,337	-23%	-40%	-15%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$135,845	\$322,122	\$325,968	\$231,978	71%	-28%	-29%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$481,048	\$228,069	\$161,019	\$131,343	-73%	-42%	-18%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$493	\$0	\$0	n/a	-100%	n/a
	22220 Library/Media Services; School Library	\$105,591	\$138,967	\$84,344	\$79,623	-25%	-43%	-6%
	22230 Library/Media Services; Audiovisual	\$11,435	\$7,695	\$4,226	\$4,030	-65%	-48%	-5%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$230,425	\$319,659	\$204,404	\$248,145	8%	-22%	21%
	24100 Office of The Principal	\$484,490	\$532,841	\$591,223	\$704,785	45%	32%	19%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$141,320	\$156,158	\$133,522	\$141,514	0%	-9%	6%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$201	\$7,227	\$10,172	\$1,390	> 500%	-81%	-86%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$0	\$1,356	n/a	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$179,428	\$354,271	\$345,670	\$178,341	-1%	-50%	-48%
<b>Student Academic Achievement Total</b>		<b>\$6,183,046</b>	<b>\$7,642,622</b>	<b>\$7,323,912</b>	<b>\$8,038,440</b>	<b>30%</b>	<b>5%</b>	<b>10%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$110,067	\$102,044	\$87,947	\$78,699	-28%	-23%	-11%
	21320 Health Services; Medical Services	\$500	\$500	\$500	\$500	0%	0%	0%
	21340 Health Services; Nurse Services	\$21,658	\$29,556	\$33,758	\$32,954	52%	11%	-2%
	21420 Psychological Testing	\$0	\$1,310	\$5,263	\$44,759	n/a	> 500%	> 500%
	21490 Other Psychological Services	\$0	\$0	\$235	\$148	n/a	n/a	-37%
	21810 Special Education Administration; Service Area Direction	\$0	\$9,154	\$45,246	\$5,112	n/a	-44%	-89%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$26,000	\$50,013	\$39,449	\$20,487	-21%	-59%	-48%
	22130 Improvement of Instruction; Instructional Staff Training	\$37,862	\$2,367	\$0	\$20,834	-45%	> 500%	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$211,912	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$15,773	\$21,535	\$20,065	\$39,980	153%	86%	99%
	23190 Board of Education; Other Governing Body Services	\$16,229	\$14,521	\$14,317	\$15,377	-5%	6%	7%
	23210 Executive Administration; Office of The Superintendent	\$177,855	\$271,807	\$320,913	\$268,630	51%	-1%	-16%
	23220 Executive Administration; Community Relations	\$0	\$3,611	\$5,170	\$985	n/a	-73%	-81%
	23290 Executive Administration; Other Executive Administration Services	\$5,496	\$4,476	\$4,675	\$22,647	312%	406%	384%
	25750 Personnel Services; Health Services	\$1,881	\$3,111	\$1,816	\$3,271	74%	5%	80%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$138,858	\$146,569	\$124,913	n/a	-10%	-15%

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**Centerville-Abington Com Schs (8360)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Instructional Support Total</b>		<b>\$413,321</b>	<b>\$652,863</b>	<b>\$725,923</b>	<b>\$891,208</b>	<b>116%</b>	<b>37%</b>	<b>23%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$6,658	\$10,807	\$1,337	\$2,095	-69%	-81%	57%
	23160 Board of Education; Promotion Expenses	\$1,727	\$5,842	\$3,892	\$10,002	479%	71%	157%
	25160 Fiscal Services; Financial Accounting	\$734	\$603	\$584	\$152	-79%	-75%	-74%
	25191 Other Fiscal Services; Refund of Revenue	\$15,180	\$13,496	\$22,543	\$8,376	-45%	-38%	-63%
	25193 Other Fiscal Services; Printed Forms	\$0	\$709	\$0	\$0	n/a	-100%	n/a
	25195 Other Fiscal Services; Bank Account Service Charge	\$2,821	\$4,804	\$1,467	\$0	-100%	-100%	-100%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$288	n/a	n/a	n/a
	25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$0	\$1,971	n/a	n/a	n/a
	25940 Settlements	\$0	\$45,973	\$0	\$0	n/a	-100%	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$7,306	\$0	\$0	\$0	-100%	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$822,634	\$1,174,203	\$1,068,489	\$1,248,573	52%	6%	17%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$9,879	\$9,594	\$3,122	\$3,302	-67%	-66%	6%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$112,149	\$271,559	\$182,294	\$179,636	60%	-34%	-1%
	26499 2007 Account Code - Other	\$0	\$266,785	\$233,496	\$99,227	n/a	-63%	-58%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,882	\$0	\$0	\$0	-100%	n/a	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$51,866	\$60,286	\$190,937	\$82,870	60%	37%	-57%
	27010 Student Transportation; Service Area Direction	\$66,478	\$53,802	\$63,023	\$71,836	8%	34%	14%
	27100 Student Transportation; Vehicle Operation	\$253,410	\$390,451	\$333,389	\$395,335	56%	1%	19%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$104,998	\$189,888	\$217,343	\$222,069	111%	17%	2%
	27400 Student Transportation; Purchase of School Buses	\$144,969	\$62,821	\$0	\$152,145	5%	142%	n/a
	27500 Student Transportation; Insurance on Buses	\$17,583	\$16,530	\$17,668	\$25,768	47%	56%	46%
	27700 Student Transportation; Contracted Transportation Services	\$12,689	\$0	\$0	\$0	-100%	n/a	n/a
	27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$0	\$4,909	n/a	n/a	n/a
	27910 Student Transportation; Bus Driver Training	\$517	\$2,351	\$495	\$2,503	385%	6%	406%
	31100 Food Services Operations; Service Area Direction	\$25,757	\$31,051	\$36,609	\$48,013	86%	55%	31%
	31200 Food Services Operations; Food Preparation and Dispensing	\$127,004	\$196,666	\$198,751	\$229,607	81%	17%	16%
	31400 Food Services Operations; Food Purchases	\$212,458	\$279,343	\$282,313	\$288,457	36%	3%	2%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$0	\$188,750	\$109,932	\$0	n/a	-100%	-100%
	31900 Other Food Services	\$21,486	\$65,541	\$98,240	\$9,287	-57%	-86%	-91%
	33200 Community Recreation	\$6,315	\$34,902	\$28,852	\$33,708	434%	-3%	17%
	33400 Athletic Coaches	\$39,461	\$68,501	\$85,540	\$96,184	144%	40%	12%
	33930 Latch Key Kid Program	\$111,852	\$131,623	\$129,295	\$114,260	2%	-13%	-12%
	33990 Other Community Services; Other	\$8,456	\$12,106	\$3,417	\$3,265	-61%	-73%	-4%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$62,474	\$172,924	\$132,537	\$124,358	99%	-28%	-6%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$81,657	\$81,195	\$114,919	n/a	41%	42%
<b>Overhead and Operational Total</b>		<b>\$2,249,745</b>	<b>\$3,843,566</b>	<b>\$3,526,759</b>	<b>\$3,573,116</b>	<b>59%</b>	<b>-7%</b>	<b>1%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$417,609	\$218,402	\$0	\$0	-100%	-100%	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$16,003	\$3,104	\$0	\$0	-100%	-100%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$2,455	\$11,274	\$12,551	\$3,964	61%	-65%	-68%
	45100 Building Acquisition, Construction and Improvements	\$0	\$394,187	\$22,678	\$89,040	n/a	-77%	293%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$10,000	\$4,951	\$7,674	n/a	-23%	55%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$277,575	\$36,183	\$22,306	\$21,546	-92%	-40%	-3%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$126,093	\$43,418	\$67,966	\$84,787	-33%	95%	25%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$236,984	\$236,866	\$312,609	n/a	32%	32%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$39,541	n/a	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$215,500	\$0	\$0	\$1	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$376,786	\$1,708,044	\$1,820,424	\$838,855	123%	-51%	-54%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$555,284	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$298,051	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$1,432,020</b>	<b>\$2,661,596</b>	<b>\$2,187,742</b>	<b>\$2,251,352</b>	<b>57%</b>	<b>-15%</b>	<b>3%</b>

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$74,963	\$135,010	\$118,226	\$58,091	-23%	-57%	-51%
	26492 2007 Account Code - Social Security	\$439,043	\$621,448	\$607,793	\$276,421	-37%	-56%	-55%
	26493 2007 Account Code - Workmen's Compensation	\$25,556	\$30,652	\$30,469	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$352,075	\$675,560	\$747,404	\$358,488	2%	-47%	-52%
	26496 2007 Account Code - Unemployment Compensation	\$3,982	\$3,731	\$1,616	\$4,535	14%	22%	181%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$0	\$19,691	\$0	n/a	n/a	-100%
<b>prorated Total</b>		<b>\$895,620</b>	<b>\$1,466,402</b>	<b>\$1,525,200</b>	<b>\$697,535</b>	<b>-22%</b>	<b>-52%</b>	<b>-54%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
<b>Student Academic Achievement</b>	\$6,859,790	\$8,701,692	\$8,458,559	\$8,527,476	24%	-2%	1%	61.4%	53.5%	55.3%	55.2%
<b>Student Instructional Support</b>	\$457,026	\$749,162	\$817,570	\$951,287	108%	27%	16%	4.1%	4.6%	5.3%	6.2%
<b>Overhead and Operational</b>	\$2,424,915	\$4,154,598	\$3,825,664	\$3,721,536	53%	-10%	-3%	21.7%	25.5%	25.0%	24.1%
<b>Nonoperational</b>	\$1,432,020	\$2,661,596	\$2,187,742	\$2,251,352	57%	-15%	3%	12.8%	16.4%	14.3%	14.6%
<b>Grand Total</b>	<b>\$11,173,751</b>	<b>\$16,267,048</b>	<b>\$15,289,536</b>	<b>\$15,451,650</b>	<b>38%</b>	<b>-5%</b>	<b>1%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	65.5%	58.1%	60.7%	61.3%